

LOGAN COUNTY, ILLINOIS
SINGLE AUDIT
YEAR ENDED NOVEMBER 30, 2020

**LOGAN COUNTY, ILLINOIS
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Chairman and Members of the County Board
Logan County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Logan County, Illinois as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise Logan County, Illinois' basic financial statements, and have issued our report thereon dated April 8, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Logan County, Illinois' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Logan County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Logan County, Illinois' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 that we consider to be material weaknesses.

Chairman and Members of the County Board
Logan County, Illinois

Compliance and Other Matters

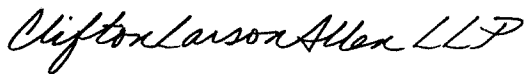
As part of obtaining reasonable assurance about whether Logan County, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Logan County, Illinois' Responses to Findings

Logan County, Illinois' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Logan County, Illinois' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Peoria, Illinois
April 8, 2021



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Chairman and Members of the County Board
Logan County, Illinois

Report on Compliance for Each Major Federal Program

We have audited Logan County, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Logan County, Illinois' major federal programs for the year ended November 30, 2020. Logan County, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Logan County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Logan County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Logan County, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, Logan County, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2020.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-003. Our opinion on each major federal program is not modified with respect to this matter.

Logan County, Illinois' response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Logan County, Illinois' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Logan County, Illinois is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Logan County, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Logan County, Illinois' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-003, that we consider to be a significant deficiency.


Logan County, Illinois' response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Logan County, Illinois' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Chairman and Members of the County Board
Logan County, Illinois

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Logan County, Illinois as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise Logan County, Illinois' basic financial statements. We issued our report thereon dated April 8, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Peoria, Illinois
April 8, 2021

**LOGAN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED NOVEMBER 30, 2020**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Agriculture				
Passed through Illinois Department of Human Services:				
Special Supplemental Nutrition Program for Woman, Infants, and Children	10.557	FCSYQ00923	\$ 45,428	\$ -
		FCSZQ00923	27,496	-
WIC Noncash Vouchers	10.557	Unknown	143,814	-
Peer Counseling	10.557	FCSYQ01192	4,692	-
		FCSZQ01192	2,321	-
			<u>223,751</u>	<u>-</u>
WIC Farmers' Market Nutrition Program (FMNP)	10.572	FCSZQ01263	<u>1,000</u>	<u>-</u>
Total U.S. Department of Agriculture			224,751	-
U.S. Department of Health and Human Services				
Passed through Illinois Department of Public Health:				
Public Health Emergency Preparedness	93.069	07180052H	29,693	-
		17180052H	<u>13,028</u>	<u>-</u>
			42,721	-
Public Health Emergency Response	93.354	07680053H	41,578	-
Immunization Grants - Noncash Commodities	93.268	Unknown	<u>171,107</u>	<u>-</u>
Total Passed through Illinois Department of Public Health			255,406	-
Passed through Illinois Department of Healthcare and Family Services:				
Social Services Block Grant	93.667	FCSZU05072	5,184	-
		FCSZU03102	<u>3,283</u>	<u>-</u>
			8,467	-
Maternal and Child Health Services Block Grant	93.994	FCSZU03102	<u>7,782</u>	<u>-</u>
Total Passed through Illinois Department of Healthcare and Family Services			<u>16,249</u>	<u>-</u>
Total U.S. Department of Health and Human Services			271,655	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

LOGAN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Environmental Protection Agency				
Passed through Illinois Department of Public Health:				
Performance Partnership Grants	66.605	05080054H	\$ 250	\$ -
U.S. Department of Transportation				
Passed through Illinois Emergency Management Agency:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	19LOGANHME	19,800	-
Passed through Illinois Department of Transportation:				
Airport Improvement Program	20.106	AAA-4724	25,224	-
		AAA-4676	6,446	-
		AAA-4317	235,385	-
		20-2421-20386	17,224	-
			<u>284,279</u>	<u>-</u>
Formula Grants for Rurals Areas	20.509	20-0338-12633	79,277	79,277
		21-0338-19326	44,594	44,594
		CARES-2410-20162	41,701	41,701
			<u>165,572</u>	<u>165,572</u>
Highway Planning and Construction	20.205	P-96-011-18	24,011	-
		P-96-205-16	14,459	-
		P-96-001-19	85,500	-
Total 20.205 Cluster			<u>123,970</u>	<u>-</u>
Total Passed through Illinois Department of Transportation			<u>573,821</u>	<u>165,572</u>
Total U.S. Department of Transportation			593,621	165,572

See accompanying Notes to Schedule of Expenditures of Federal Awards.

LOGAN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Homeland Security				
Passed through Illinois Emergency Management Agency: Emergency Management Performance Grants	97.042	19EMALOGAN	\$ 14,366	\$ -
Homeland Security Grant Program	97.067	18LOGSEMAT	5,479	-
		18LOGSEMCM	144,474	-
		18LOGUEMAT	118	-
		18LOGUEMCM	11,231	-
		18LOGRADIO	5,000	-
		18LOGSGEN	15,522	-
		19LOGSEMCM	18,285	-
		19LOGUEMCM	1,376	-
			<u>201,485</u>	<u>-</u>
Total U.S. Department of Homeland Security			215,851	-
U.S. Department of Justice				
Passed through Illinois State Board of Elections: Help America Vote Grant	90.404	Unknown	77,977	-
U.S. Department of Treasury				
Passed through Illinois Department of Public Health: Coronavirus Relief Fund	21.019	05180153H	257,508	-
Passed through Illinois Department of Commerce and Economic Opportunity: Coronavirus Relief Fund	21.019	20-491050	411,664	-
		20-492048	73,999	-
			<u>485,663</u>	<u>-</u>
Total U.S. Department of Treasury and CFDA 21.019			743,171	-
U.S. Department of Housing and Urban Development				
Passed through Illinois Department of Commerce and Economic Opportunity: Community Development Block Grants	14.228	2398-23896	166,000	166,000
TOTAL EXPENDITURES			<u>\$ 2,293,276</u>	<u>\$ 331,572</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

LOGAN COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
NOVEMBER 30, 2020

- **General** - The accompanying schedule of expenditures of federal awards includes all federal grant activity of Logan County, Illinois (the County) and is presented on the modified accrual basis of accounting, which is described in Note 1 to the County's basic financial statements. Federal financial assistance expended for grants received directly from federal agencies and federal financial assistance passed through other government agencies is included on the schedule. The County has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.
- **Relationship to Basic Financial Statements** - The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in the financial statements.
- **Relationship to Federal Financial Reports** - Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports unless there are timing differences.
- **Noncash Commodities – Vaccines** - The County receives vaccines at no charge from the Illinois Department of Public Health through federally-assisted programs (Immunization Grants – Noncash Commodities – CFDA 93.268). The value of vaccines activity during fiscal year 2020 was as follows:

<u>Beginning Inventory</u> <u>November 30, 2019</u>	<u>Acquisitions</u>	<u>Usage</u>	<u>Ending Inventory</u> <u>November 30, 2020</u>
<u>\$61,489</u>	<u>\$171,107</u>	<u>\$171,350</u>	<u>\$61,246</u>

- **Noncash Food Instruments** - The County participates in the Supplemental Food Program for Women, Infants, and Children (CFDA 10.557) and issues food instruments to eligible participants. The food instruments can be exchanged for authorized supplemental foods at retail stores. The state of Illinois processes and tracks the food instruments redeemed. The estimated federal portion of food instruments distributed by the County and redeemed during the period October 1, 2019 to September 30, 2020 was \$143,814 and is reported in the schedule of expenditures of federal awards. Information is not available from the state to report this information on the County's fiscal year.
- **Other Noncash Assistance for Insurance** - The County did not receive any federal awards in the form of noncash assistance for insurance in effect during the fiscal year, loans, or loan guarantees.
- **Reclassifications** - When preparing the schedule of expenditures of federal awards, the County uses the most current information available from pass-through entities to determine whether funding is state or federal. Due to a different fiscal year than some pass-through entities, situations can arise where funding reported as federal is ultimately determined to be nonfederal and vice versa. Under these circumstances, the reclassified amount is reported on the current year schedule of expenditures of federal awards.

**LOGAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED NOVEMBER 30, 2020**

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? x Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes x None reported

Noncompliance material to financial statements noted? Yes x No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes x No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? x Yes None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) x Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.106	Airport Improvement Program
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes x No

**LOGAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2020**

Section II - Financial Statement Findings

Finding No. 2020-001 - Significant Audit Adjustments

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition:

During the course of our audit, we proposed a variety of adjustments that had a material effect on the County's financial statements. A significant portion of the adjustments related to recording capital assets and long-term debt for the government-wide financial statements, adjusting interfund balances, and recording receivables and payables.

Criteria:

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

Context:

While performing audit procedures, we proposed a variety of adjustments to ensure the financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

Effect:

The County's lack of effective internal control over its accounting system results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal controls.

Cause:

Significant audit adjustments were a result of County officials not maintaining accounting records for the government-wide financial statements or properly tracking some interfunds, receivables, and payables.

Repeat Finding:

Finding was reported in the immediate previous fiscal year as finding 2019-001.

Recommendation:

To establish proper internal control over its accounting system, the County should establish procedures to record these balances. Such procedures should be performed by an individual possessing a thorough understanding of U.S. GAAP and knowledge of the County's activities and operations.

Views of Responsible Officials:

We request assistance from the external auditors to propose adjustments to convert the fund financial statements to the government-wide financial statements. We will continue to have the external auditors assist us in this conversion as we do not consider it cost-beneficial to the County to increase internal staffing to prepare such adjustments independently. After discussion with the external auditors, interfund balances would be best left to the auditors as they see both accounting sides and can propose proper adjustments.

**LOGAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2020**

Section II - Financial Statement Findings (Continued)

Finding No. 2020-002 - Financial Statement Preparation

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition:

The County does not have an internal control policy in place over annual financial reporting that would enable management to prepare and ensure the annual financial statements and schedule of expenditures of federal awards, including related footnote disclosures, are complete and presented in accordance with U.S. generally accepted accounting principles (GAAP).

Criteria:

Management is responsible for establishing and maintaining internal controls and for the fair presentation of the annual financial statements and schedule of expenditures of federal awards, including related footnote disclosures, in conformity with U.S. GAAP.

Context:

While performing audit procedures, it was noted the County does not have an internal control policy in place over annual financial reporting that would enable management to provide reasonable assurance that the annual financial statements are prepared in accordance with U.S. GAAP.

Effect:

The potential exists that a material misstatement of the annual financial statements and schedule of expenditures of federal awards, including related footnote disclosures, could occur and not be prevented or detected by the County's internal controls.

Cause:

Management has informed us that they do not have an internal control policy in place over annual financial reporting and that they do not have the necessary staff capacity to prepare the annual financial statements and schedule of expenditures of federal awards, including related footnote disclosures.

The County relies on its external auditors to prepare the annual financial statements and schedule of expenditures of federal awards, including related footnote disclosures. However, the County has reviewed and approved its annual financial statements, schedule of expenditures of federal awards, and related footnote disclosures.

Repeat Finding:

Finding was reported in the immediate previous fiscal year as finding 2019-002.

Recommendation:

Management should continue to evaluate their internal staff capacity to determine if an internal control policy over annual financial reporting is beneficial.

**LOGAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2020**

Section II - Financial Statement Findings (Continued)

Finding No. 2020-002 - Financial Statement Preparation (Continued)

Views of Responsible Officials:

The County understands this finding to be common for governmental entities, such as Illinois counties that statutorily have some portions of the accounting function assigned to various departments.

At this time, management does not consider it cost-beneficial to the County to employ a full-time accountant, who would have the expertise to prepare the annual financial statements and schedule of expenditures of federal awards, including related footnote disclosures. The County will continue to contract with the external auditors to assist in the year-end financial report writing process. Management feels that budgetary data is reviewed on an on-going basis throughout the year for propriety.

Section III – Findings and Questioned Costs – Major Federal Programs

Finding No. 2020-003 - Period of Performance

Federal Agency: U.S. Department of Treasury

Federal Program Title: Coronavirus Relief Fund

CFDA Number: 21.019

Pass-Through Agency: Illinois Department of Commerce and Economic Opportunity (20-491050)

Award Period: March 1, 2020 through December 30, 2020

Type of Finding: Significant Deficiency in Internal Control over Compliance

Condition:

The County charged payroll expenditures to the federal grant for time worked prior to the period of performance.

Criteria:

Compliance requirements outlined in the Uniform Guidance indicate that payroll expenditures charged to federal grants must be for time incurred during the period of performance.

Questioned Costs: \$2,410

**LOGAN COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2020**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Context:

We noted 3 of 8 payroll expenditures tested were for time worked prior to the period of performance.

Effect:

The County did not comply with the compliance requirements for period of performance set forth in the Uniform Guidance, resulting in the federal grant being overcharged by \$2,410 in March 2020.

Cause:

Management informed us that the control deficiency was an oversight. Preventative and detective controls in place did not identify the errors.

Repeat Finding:

Finding was not reported in the prior year.

Recommendation:

Management should review its processes to ensure expenditures charged to the federal grant are within the period of performance.

Views of Responsible Officials:

Management corrected the errors and submitted revisions to the grantor after the errors were identified during the audit. Management is replacing the questioned costs with other payroll expenditures that were properly incurred within the period of performance.